

Child-Related Tax Benefits Comparison

Our handy chart shows some of the basic eligibility requirements for tax benefits and credits available to taxpayers with a qualifying child in 2010.

| Benefit | Age | Child's Relationship | Can You Claim Without Qualifying Child? | Residency | Support | Child Must Have SSN (Not ATIN Or ITIN) | Child Must Be U.S. Citizen, U.S. National, Or U.S. Resident | Child Must Be U.S. Citizen, U.S. National, U.S. Resident, Or Resident Of Canada Or Mexico*** | Can The Noncustodial Parent Claim Using The Special Rule For Divorced Or Separated Parents Or Parents Who Live Apart. | Can Disabled Child Be Any Age? | Reference Publication/Form |
|--------------------------|---|---|---|--|---|--|---|--|---|--------------------------------|--|
| Earned Income Tax Credit | Child must be: <ul style="list-style-type: none">• Younger than the taxpayer (or the taxpayer's spouse if filing a joint return) and under age 19 at the end of the calendar year.• Younger than the taxpayer (or the taxpayer's spouse if filing a joint return) and under age 24 at the end of the calendar year if a full- time student.• Any age if permanently and totally disabled. | Child must be taxpayer's son, daughter, stepchild, adopted child*, foster child**, brother, sister, half brother, half sister, stepbrother, stepsister, or descendent of any of them. | Yes (see rules for claiming without a qualifying child) | Child must have the same main home as the taxpayer in the U.S. for more than half the tax year (can include temporary absences.) | None (Except, married child must not provide over half of own support for the calendar year.) | Yes | N/A (see residency column) | N/A (see residency column) | No, the rule does not apply | Yes | Publication 596 , Earned Income Credit Publication 596 SP, Crédito por Ingreso del Trabajo Schedule EIC Form 8862 if EITC previously disallowed |

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|----------------------|---|---|---|---|--|--|---|--|---|--------------------------------|--|
| Dependency Exemption | Child must be: <ul style="list-style-type: none">• Younger than the taxpayer (or the taxpayer's spouse if filing a joint return) and under age 19 at the end of the calendar year.• Younger than the taxpayer (or the taxpayer's spouse if filing a joint return) and under age 24 at the end of the calendar year if a full- time student.• Any age if permanently and totally disabled. | Child must be taxpayer's son, daughter, stepchild, adopted child*, foster child**, brother, sister, half brother, half sister, stepbrother, stepsister, or descendent of any of them. | Yes, see rules for qualifying relative | Child must have the same main home as the taxpayer for more than half the tax year (this can include temporary absences). | Child must not provide over half of own support for the calendar year. | No | N/A (see next column) | Yes | Yes | Yes | Publication 501, Exemptions, Standard Deduction and Filing Information Publication 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos Must show name and identification number on tax return |
| Child Tax Credit | Child must be under age 17 at the end of the calendar year. | Child must be taxpayer's son, daughter, stepchild, adopted child*, foster child**, brother, sister, half brother, half sister, stepbrother, stepsister, or descendent of any of them. | No | Child must have the same main home as the taxpayer for more than half the tax year (this can include temporary absences). | Child must not provide over half of own support for the calendar year. | No | Yes | N/A (see previous column) | Yes | No | Publication 972, Child Tax Credit Publication 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos Must be listed as dependent on return |

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|---------------------------------|--|---|---|---|---|--|---|--|---|--------------------------------|--|
| Head of Household | Child must be: <ul style="list-style-type: none">Younger than the taxpayer (or the taxpayer's spouse if filing a joint return) and under age 19 at the end of the calendar year.Younger than the taxpayer (or the taxpayer's spouse if filing a joint return) and under age 24 at the end of the calendar year if a full-time student.Any age if permanently and totally disabled. | Child must be taxpayer's son, daughter, stepchild, adopted child*, foster child**, brother, sister, half brother, half sister, stepbrother, stepsister, or descendent of any of them. | Yes, for some qualifying relatives | Child must have the same main home as the taxpayer for more than half the tax year (this can include temporary absences. | <ul style="list-style-type: none">Child must not provide over half of own support for the calendar yearTaxpayer must provide over half the cost of maintaining the household for the tax year. | No | N/A (see next column) | Yes | No, the rule does not apply | Yes | Publication 501, Exemptions, Standard Deduction and Filing Information Publication 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos No, but if child isn't dependent, name must be on tax return |
| Child and Dependent Care Credit | Child must be under age 13. | Child must be taxpayer's son, daughter, stepchild, adopted child*, foster child**, brother, sister, half brother, half sister, stepbrother, stepsister, or descendent of any of them. | Yes, for a spouse or some dependents who are not physically or mentally able to take care of self | Child must have the same main home as the taxpayer for more than half the tax year (this can include temporary absences). | Child must not provide over half of own support for the calendar year. | No | N/A (child must be a dependent) | | No, only the custodial parent may claim | Yes | Publication 503, Child and Dependent Care Publication 17 (SP) (PDF), El Impuesto Federal sobre los Ingresos Form 2441 |

*Adopted child includes a child lawfully placed with the taxpayer for legal adoption by the taxpayer

**Foster child—a foster child is any child placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

***An exception applies for an adopted child if the taxpayer is a citizen or national of the United States and if for the tax year of the taxpayer, the child has the same main home as the taxpayer and is a member of the taxpayer's household.